

OFFICE OF
THE COUNTY CLERK
COUNTY OF KAUAI

NOTICE OF PUBLICATION AND NOTICE OF PUBLIC HEARING

Notice is hereby given that the Council of the County of Kaua'i will hold a public hearing on Wednesday, June 27, 2018, at 1:30 p.m., or soon thereafter, at the Council Chambers, 4396 Rice Street, Room 201, Historic County Building, Līhu'e, on the following:

Bill No. 2712

A BILL FOR AN ORDINANCE TO AMEND SECTION 5A-9.1 OF THE KAUAI COUNTY CODE 1987, AS AMENDED, RELATING TO REAL PROPERTY TAX

This Bill proposes amend Section 5A-9.1 of the Kaua'i County Code 1987, as amended, relating to real property tax, providing a one-time extension to dedicated agricultural parcels that have been damaged or destroyed as a result of the natural disaster of April 14, 2018 and to maintain their approved agricultural dedication without penalty, rollback taxes, or fair market value assessment. Further, this Bill proposes to allow properties that were not in good-standing with the rules of the Agricultural Dedication Program prior to the flooding on April 14, 2018 to apply for a one-time extension; however, should they fail to reestablish their crops within the extended time period, they will be subject to rollback taxes and penalties pursuant to Section 5A-9.1(h).

All interested persons who wish to present their comments may do so at the public hearing. Written testimony prior to the hearing would be appreciated. Written testimony can be submitted to the Office of the County Clerk, Council Services Division by mail, facsimile, or via E-mail to counciltestimony@kauai.gov. Copies of the Bill are available at the Office of the County Clerk, Council Services Division.

(The Council Committee or Council may amend this Bill at its subsequent meetings. Meeting notices are posted at least six (6) days in advance at the County Clerk's Office and the public may also testify at any of these meetings.)

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that the foregoing Bill No. 2712 was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on May 30, 2018, by the following vote:

| | | |
|-----------------------|---|------------|
| AYES: | Brun, Chock, Kagawa, Kaneshiro, Kawakami, Yukimura, | |
| | Rapoza | TOTAL - 7, |
| NOES: | None | TOTAL - 0, |
| EXCUSED & NOT VOTING: | None | TOTAL - 0. |
| RECUSED & NOT VOTING: | None | TOTAL - 0. |
| Līhu'e, Hawai'i | /s/ Jade K. Fountain-Tanigawa | |
| May 31, 2018 | County Clerk, County of Kaua'i | |

NOTE: SPECIAL ACCOMMODATIONS AND SIGN LANGUAGE INTERPRETER AND INTERPRETERS FOR NON-ENGLISH SPEAKING PERSONS ARE AVAILABLE UPON REQUEST FIVE (5) DAYS PRIOR TO THE MEETING DATE, TO THE COUNTY CLERK, 4396 RICE STREET, SUITE 209, LĪHU'E, KAUAI, HAWAII, 96766. TELEPHONE NO. (808) 241-4188. FACSIMILE NO. (808) 241-6349.

(One publication – The Garden Island – June 7, 2018)

ORDINANCE NO. _____

BILL NO. 2712

**A BILL FOR AN ORDINANCE TO AMEND SECTION 5A-9.1 OF THE
KAUA'I COUNTY CODE 1987, AS AMENDED,
RELATING TO REAL PROPERTY TAX**

BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF KAUA'I, STATE OF HAWAII:

SECTION 1. Findings and Purpose. On April 14, 2018, the island of Kaua'i experienced a disaster occurrence of heavy rains and flooding that caused extensive damage and loss of crop production for Kaua'i farmers. Mayor Bernard P. Carvalho, Jr., and Governor David Y. Ige both issued Emergency/Disaster Proclamations on April 14, 2018 and April 15, 2018, respectively, in response to the flood damage that occurred in various areas of the island.

The purpose of this Ordinance is to provide a one-time extension to dedicated agricultural parcels that have been damaged or destroyed as a result of the natural disaster of April 14, 2018 and to maintain their approved agricultural dedication without penalty, rollback taxes, or fair market value assessment. Properties that were not in good-standing with the rules of the Agricultural Dedication Program prior to the flooding on April 14, 2018 shall be allowed to apply for a one-time extension; however, should they fail to reestablish their crops within the extended time period, they will be subject to rollback taxes and penalties pursuant to Section 5A-9.1(h).

SECTION 2: Chapter 5A, Section 5A-9.1, of the Kaua'i County Code 1987, as amended, is hereby amended by adding a new subsection (n) to read as follows:

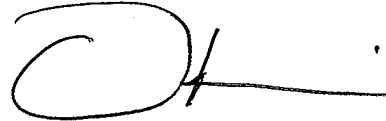
“(n) Owners of dedicated lands who were adversely affected by the flood events of April 14, 2018 and are unable to keep their land in agricultural use due to loss, may apply for a one-time extension to maintain their agricultural dedication as approved and shall be exempt from fair market value assessment, rollback taxes or penalties. The extension for parcels up to and including fifty (50) acres in size shall expire on July 1, 2020. For parcels over fifty (50) acres in size the extension shall expire on July 1, 2021. In order to qualify for the extension, the owner shall complete an application and provide documentation of assessed flood damage to the Department of Finance, Real Property Tax, Assessment Division, on or before September 30, 2018. Should the owner fail to resume agricultural operations within the specified time period, the owner shall be permitted to cancel the agricultural dedication pursuant to Section 5A-9.1(i). Property owners that had received notice that their properties were not in good-standing with the rules of the Agricultural Dedication program prior to the flooding on April 14, 2018, will be afforded the

same extended timelines to reestablish their crops; however failure to reestablish agricultural use(s) within the extended period allowed and for the entire areas that are dedicated, will result in rollback taxes and penalties pursuant to Section 5A-9.1(h)."

SECTION 3. If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable.

SECTION 4. This Ordinance shall take effect upon its approval.

Introduced by:



DEREK S.K. KAWAKAMI



ARRYL KANESHIRO

DATE OF INTRODUCTION:

May 30, 2018

Līhu'e, Kaua'i, Hawai'i


V:\BILLS\2016-2018 TERM\Draft RPT Ag Dedication Bill -DK-YS-_lc.docx

CERTIFICATE OF THE COUNTY CLERK

I hereby certify that heretofore attached is a true and correct copy of Bill No. 2712, which was passed on first reading and ordered to print by the Council of the County of Kaua'i at its meeting held on May 30, 2018, by the following vote:

| | | |
|-----------------------|---|------------|
| FOR PASSAGE: | Brun, Chock, Kagawa, Kaneshiro, Kawakami, Yukimura, Rapozo | TOTAL – 7, |
| AGAINST PASSAGE: | None | TOTAL – 0, |
| EXCUSED & NOT VOTING: | None | TOTAL – 0, |
| RECUSED & NOT VOTING: | None | TOTAL – 0. |

Līhu'e, Hawai'i
May 31, 2018


Jade K. Fountain-Tanigawa
County Clerk, County of Kaua'i